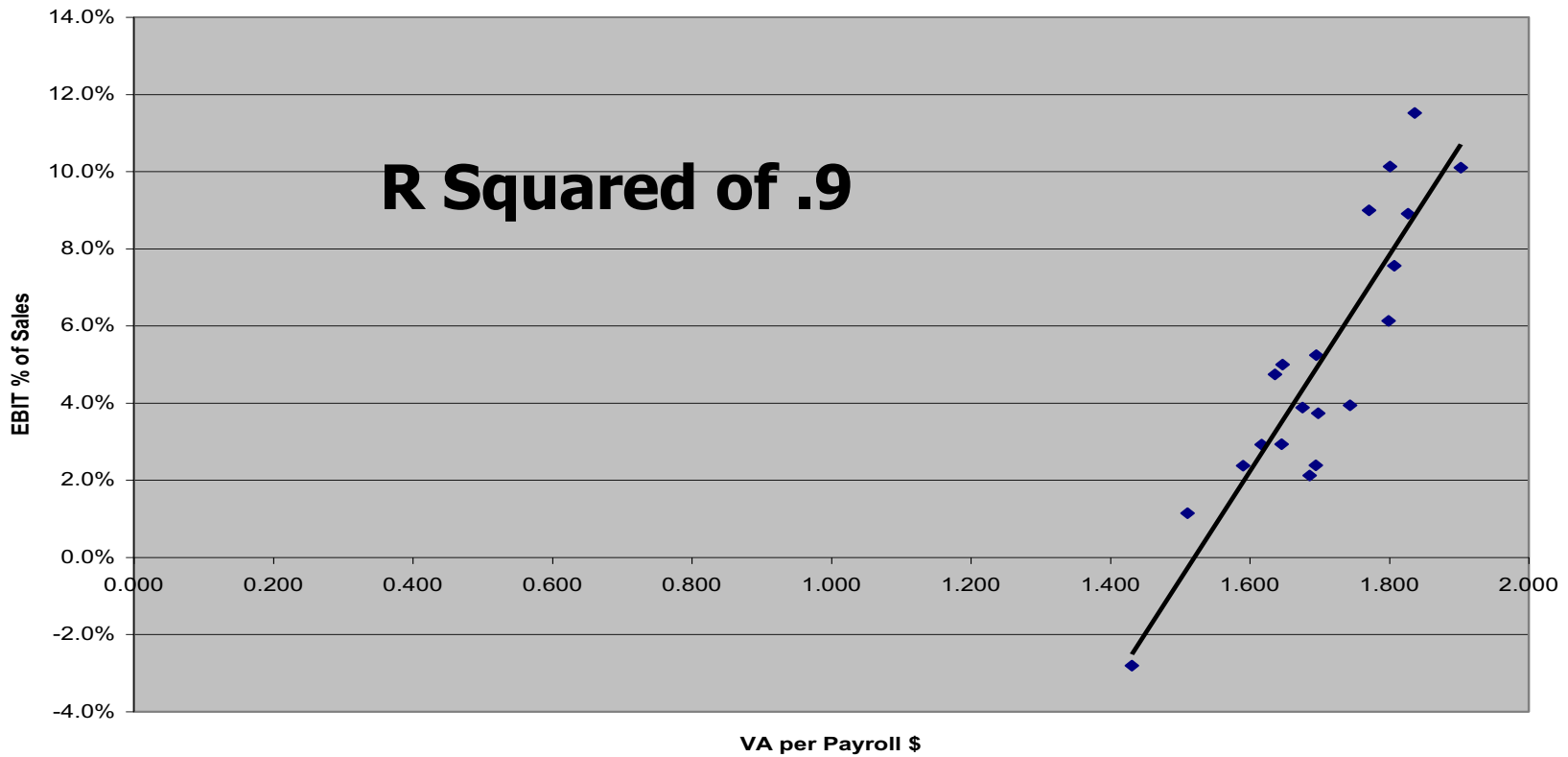


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VA PER PAYROLL DOLLAR



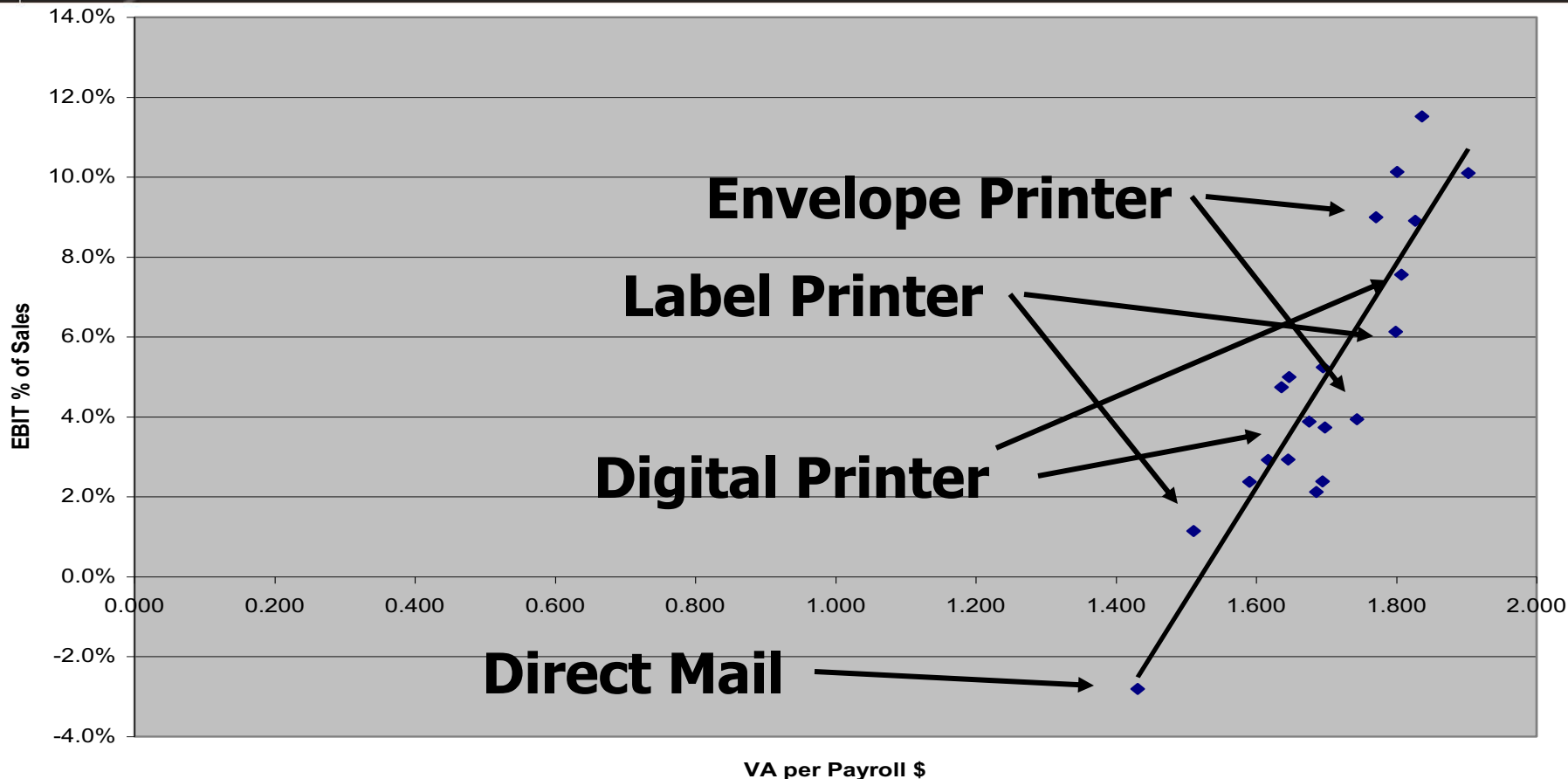
What They Think?



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VA PER PAYROLL DOLLAR



What They Think?

NEW DIRECTION
PARTNERS

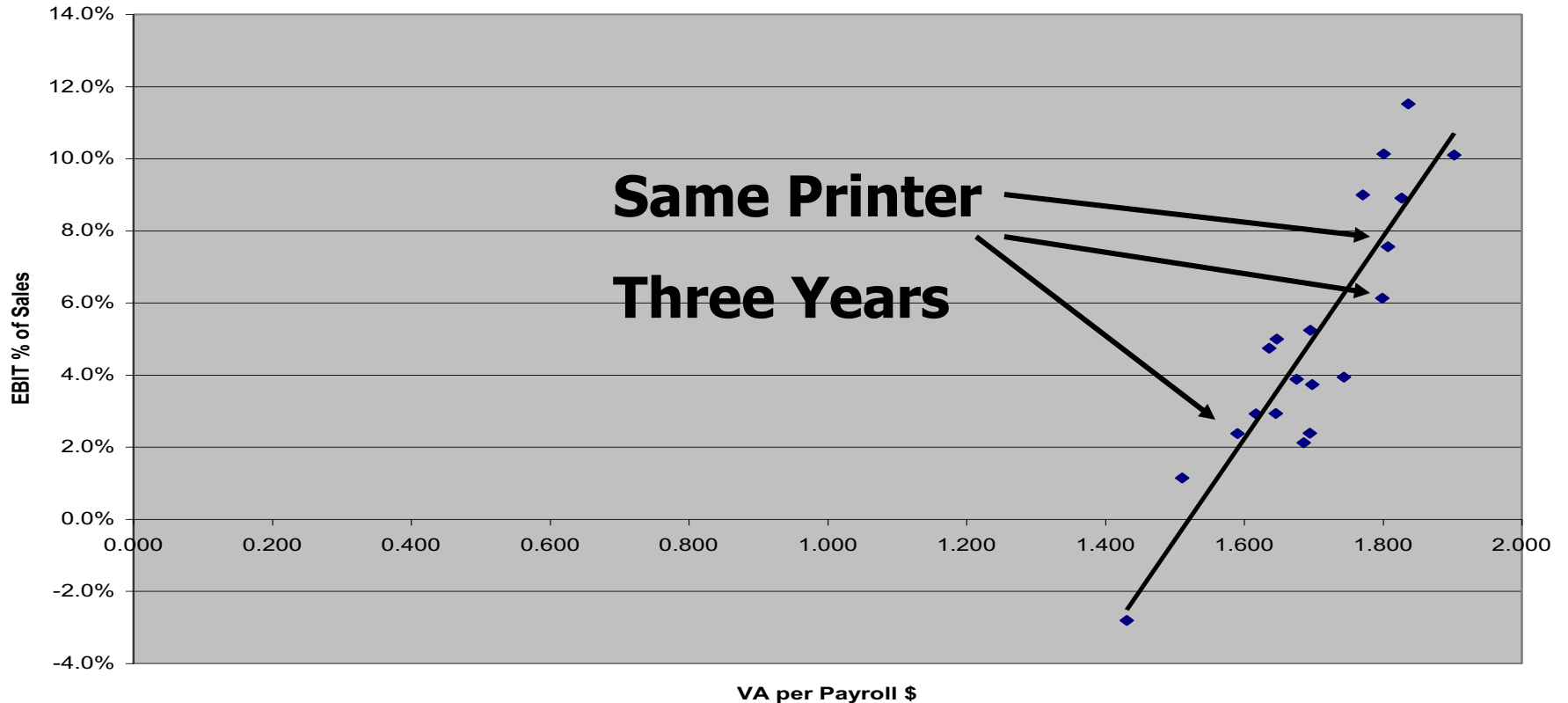


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VA PER PAYROLL DOLLAR



What They Think?

NEW DIRECTION
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VALUE ADDED per PAYROLL \$-EXAMPLE

	2006		2007		2008		2009		TARGET	
VALUE ADDED										
Sales	\$27,784		\$32,148		\$29,428		\$28,523		\$29,000	
Materials & OS	\$14,237		\$16,363		\$15,776		\$15,212		\$15,400	
VA	\$13,547		\$15,785		\$13,652		\$13,311		\$13,600	
VA %	48.8%		49.1%		46.4%		46.7%		46.9%	
PAYROLL COST										
Direct labor	\$ 3,761	0.77	\$ 4,287	0.86	\$ 4,287	0.74	\$ 4,320	0.75	\$ 3,819	0.86
Labor and fringes	\$ 2,668	0.54	\$ 2,780	0.56	\$ 2,780	0.48	\$ 2,472	0.43	\$ 2,487	0.56
Selling labor	\$ 1,185	0.24	\$ 1,119	0.22	\$ 1,119	0.19	\$ 1,236	0.21	\$ 977	0.22
Administrative labor	\$ 539	0.11	\$ 687	0.14	\$ 687	0.12	\$ 743	0.13	\$ 488	0.11
Total Payroll Cost	\$ 8,152	1.66	\$ 8,873	1.78	\$ 8,873	1.54	\$ 8,771	1.52	\$ 7,771	1.75
VA PER PAYROLL \$	1.66		1.78		1.54		1.52		1.75	
EBITDA %	4.10%		8.10%		-1.10%		-0.50%		6.10%	

What They Think?

NEW DIRECTION
PARTNERS

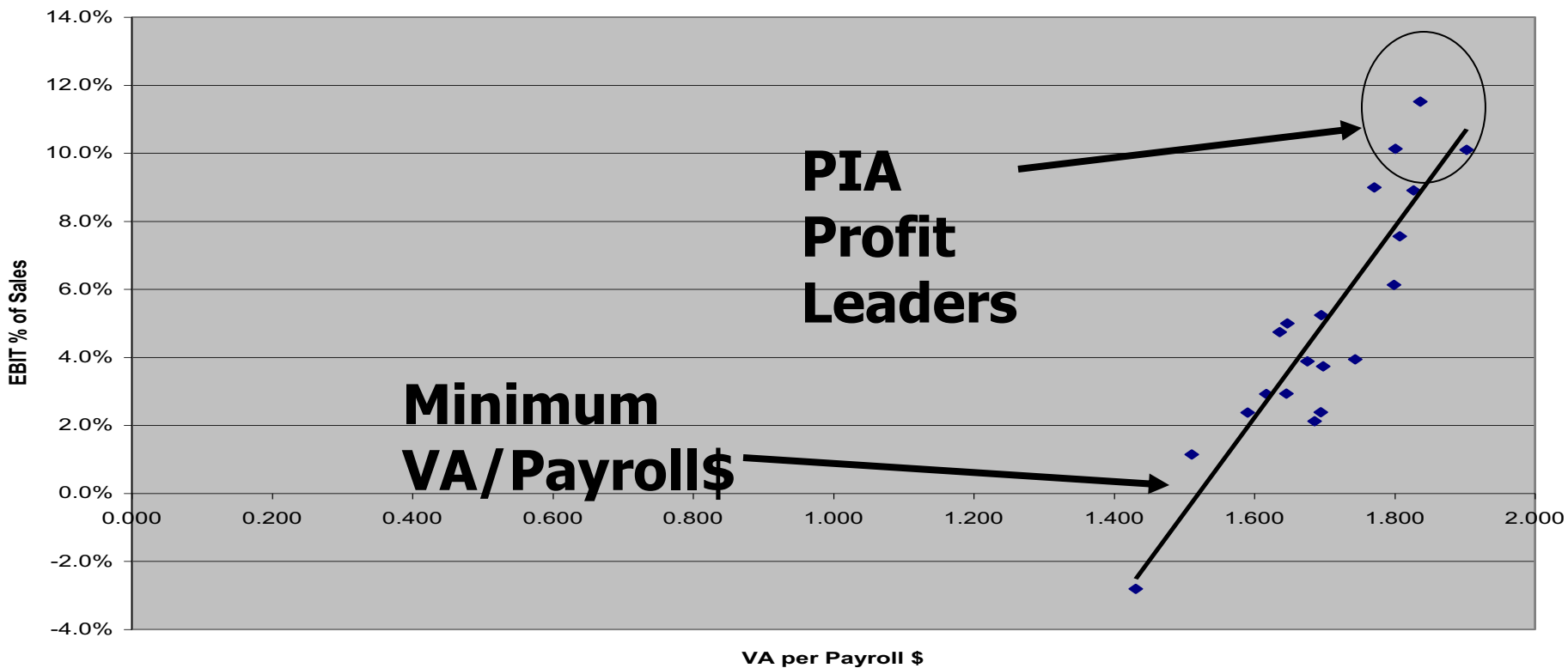


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